HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.21488 of 2007

Date: 09-10-2007.

Between :

M/s.R.K.Photo Plaza & Studio, Kadapa,
Rep. by its Partner.

.....Petitioner

And

The Commercial Tax Officer-I, Kadapa-I Circle,
Kadapa & others.

.....Respondents.

HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.21488 of 2007

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The case of the petitioner is that he has filed an appeal before the 4th respondent and an application for grant of stay on 25.06.2007. Orders have not been passed either in the stay application or in appeal. But in the meantime, the respondents are proceeding with collection of tax by issuing garnishee notice under Section 29 of the A.P.Value Added Tax Act, 2005. We have gone through the record. In the interest of justice, we feel this notice should have not been issued as the appeal is pending. Therefore, we set aside the impugned garnishee notice and direct that 50% of the disputed tax liability and 25% of interest and penalty shall be paid by the petitioner within a period of six weeks from today. For six weeks, there shall be an unconditional stay and stay shall continue till disposal of appeal, provided the amount is deposited within the stipulated time. The deposit of amount shall be without prejudice to the rights of the petitioner in appeal. If any amount

has already been paid by the petitioner, the same shall be given credit. Writ Petition is disposed of accordingly. No costs.

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BILAL NAZKI, J

9th October 2007.

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RAMESH RANGANATHAN, J

N.B:
Order by wire at party's cost.
(b/o)
ajr